



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 4, 2021

Linda Bain  
Chief Financial Officer  
Codiak BioSciences, Inc.  
35 CambridgePark Drive, Suite 500  
Cambridge, MA 02140

**Re: Codiak BioSciences, Inc.**  
**Draft Registration Statement on Form S-1**  
**Filed December 29, 2020**  
**File No. 377-03967**

Dear Ms. Bain:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Daniel Lang, Esq.